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UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION

UNITED STATES OF AMERICA,
Petitioner,
v.
DONALD R. TAYLOR,
Respondent.

Case No. CV 15-04638 DDP (ASx)

ORDER TO SHOW CAUSE

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its *prima facie* case for judicial enforcement of the subject Internal Revenue Service (“IRS” and “Service”) summons. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir. 1995) (the Government’s *prima facie* case is typically made through the sworn declaration of the IRS agent who issued the summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

1 THEREFORE, IT IS ORDERED that Respondent appear before this District
2 Court of the United States for the Central District of California in Courtroom No. 3,
3 United States Courthouse
4 312 North Spring Street,
5 Los Angeles, California 90012
6 on **February 8, 2016, at 10:00 a.m.**, and show cause why the testimony and production
7 of books, papers, records and other data demanded in the subject Internal Revenue
8 Service summons should not be compelled.

9 IT IS FURTHER ORDERED that copies of this Order, the Petition, Memorandum
10 of Points and Authorities, and accompanying Declaration be served promptly upon
11 Respondent by any employee of the Internal Revenue Service or by the United States
12 Attorney's Office, by personal delivery, or by leaving copies of each of the foregoing
13 documents at the Respondent's dwelling or usual place of abode with someone of
14 suitable age and discretion who resides there, or by certified mail.

15 IT IS FURTHER ORDERED that within ten (10) days after service upon
16 Respondent of the herein described documents, Respondent shall file and serve a written
17 response, supported by appropriate sworn statements, as well as any desired motions. If,
18 prior to the return date of this Order, Respondent files a response with the Court stating
19 that Respondent does not desire to oppose the relief sought in the Petition, nor wish to
20 make an appearance, then the appearance of Respondent at any hearing pursuant to this
21 Order to Show Cause is excused, and Respondent shall be deemed to have complied with
22 the requirements of this Order.

23 IT IS FURTHER ORDERED that all motions and issues raised by the pleadings
24 will be considered on the return date of this Order. Only those issues raised by motion
25 or brought into controversy by the responsive pleadings and supported by sworn

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1 statements filed within ten (10) days after service of the herein described documents will
2 be considered by the Court. All allegations in the Petition not contested by such
3 responsive pleadings or by sworn statements will be deemed admitted.

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5 DATED: December 01, 2015



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7 DEAN D. PREGERSON
8 United States District Judge

9 Respectfully presented,

10 EILEEN M. DECKER
11 United States Attorney
12 SANDRA R. BROWN
13 Assistant United States Attorney
Chief, Tax Division

14 _____/s/
15 CHARLES PARKER
16 Assistant United States Attorney
17 Attorney for Petitioner
18 UNITED STATES OF AMERICA

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